

Regulation History

Type of Regulation: Sales and Use Tax

Regulation: 1566.1

Title: 1566.1, *Auto Auctions and Auto Dismantlers*

Preparation: Bradley Heller

Legal Contact: Bradley Heller

The proposed Regulation 1566.1, *Auto Auctions and Auto Dismantlers*, regarding the presumption that any sale of a vehicle, mobilehome, commercial coach, and salvage certificate vehicle by a person at auction or by a dismantler is a retail sale.

History of Proposed Regulation:

August 13, 2013	Public Hearing
June 21, 2013	OAL publication date; 45-day public comment period begins; Interested Parties mailing
June 6, 2013	Notice to OAL
March 12, 2013	Business Tax Committee, Board Authorized Publication (Vote 5-0)

Sponsor:	NA
Support:	NA
Oppose:	NA